

BEFORE THE TENNESSEE STATE BOARD OF EQUALIZATION
ASSESSMENT APPEALS COMMISSION

Appeal of:)	
)	
REBECCA L. MAYNARD (MUSKA))	Shelby
Shelby Co. District D1, Block 23, Parcel 28C)	County
Residential Property)	
Tax years 2002-2003)	

FINAL DECISION AND ORDER

Statement of the case

This is an appeal by the taxpayer from the initial decision and order of the administrative judge, who recommended the subject property be assessed as follows:

<u>Parcel</u>	<u>Land Value</u>	<u>Improvement</u>	<u>Total Value</u>	<u>Assessment</u>
28C	\$41,700	\$177,000	\$218,700	\$54,675

The appeal to the Commission was heard in Memphis on November 17, 2004 before Commission members Stokes (presiding), Brooks, Kyles and Wade¹. Mr. and Mrs. Muska represented themselves, and the assessor was represented by a deputy, Mr. Glen Faulkner.

Findings of fact and conclusions of law

The subject property is a single family residence and 7.73 acres located at 715 Chaser Road in the Shelby Forest area west of Millington. The Muskas contend the property's unusual layout (two bedrooms), location on a private road near a "dump" property, and specific shortcomings in the condition of the property, including defective roof shingles, warrant a value no greater than \$145,000. The Muskas also presented comparable sales averaging \$164,000 (adjusting out one comparable).

Mr. Faulkner also presented a list of comparable sales in support of his conclusion the property was worth at least \$220,000. The taxpayers pointed out aspects of these properties they considered not comparable to the subject property, and Mr. Faulkner conceded the difficulty of finding sales of property truly comparable to the subject because of its location and design.

Weighing this conflicting proof the Commission finds little support for changing the assessment on the basis of either party's comparable sales. Adjusting the comparables to the unique aspects of the subject property is a problem neither party has yet overcome. We find nevertheless that the current assessment may not fully account for the conditions cited by the Muskas, and some adjustment is in order. The Muskas presented estimates for the cost to cure the roof problem and for the cost to construct a

¹ Mr. Wade sat as a predesignated alternate in the absence of one or more regular members, pursuant to Tenn. Code Ann. §4-5-302.

fence to mitigate the effect of the blighted property adjoining theirs. Since the current assessment does not take these specific situations into account, the current valuation of the subject may be appropriately reduced by their approximate cost.

ORDER

It is therefore ORDERED, that the initial decision and order of the administrative judge is modified and the value of the subject property is determined as follows for tax year 2002-2003:

<u>Parcel</u>	<u>Land Value</u>	<u>Improvement</u>	<u>Total Value</u>	<u>Assessment</u>
28C	\$41,700	\$158,300	\$200,000	\$50,000

This order is subject to:

1. Reconsideration by the Commission, in the Commission's discretion.

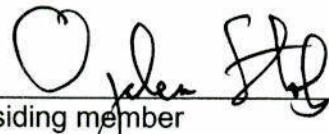
Reconsideration must be requested in writing, stating specific grounds for relief and the request must be filed with the Executive Secretary of the State Board within fifteen (15) days from the date of this order.

2. Review by the State Board of Equalization, in the Board's discretion. This review must be requested in writing, state specific grounds for relief, and be filed with the Executive Secretary of the State Board within fifteen (15) days from the date of this order.

3. Review by the Chancery Court of Davidson County or other venue as provided by law. A petition must be filed within sixty (60) days from the date of the official assessment certificate which will be issued when this matter has become final.

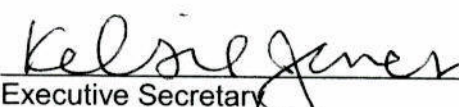
Requests for stay of effectiveness will not be accepted.

DATED: Jan. 31, 2005



Presiding member

ATTEST:



Executive Secretary

cc: Ms. Rebecca Maynard
Ms. Tameaka Stanton-Riley, Assessor's office